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01/24/2006 3:34 9727329218		SLATER & MATSIL LLP		Page 01/06	
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FACSIMILE COVER SHEET					
To: Examiner Calvin Lee		Total Pages Sent: 26		(including cover sheet)	
Mail Stop Amendment		Transmission Date: January 24, 2006			
Facsimile Number: 571-273-4300					
IN THE UNITED STATES PATENT AND TRADEMARK OFFICE					
Applicant: Liu, et al.		Docket No.: TSM03-0649			
Serial No: 10/775,290		Art Unit: 281A			
Date Filed: February 10, 2004					
Title: Spacer for a Split Gate Flash Memory Cell and a Memory Cell Employing the Same					
CERTIFICATION OF FACSIMILE TRANSMISSION					
I hereby certify that the following papers are being transmitted by facsimile to the U.S. Patent and Trademark Office at 571-273-4300 on the date shown above:					
<ul style="list-style-type: none">- Certification of Facsimile Transmission (1 page)- Petition For Extension Of Time (2 duplicate pages)- Amendment (22 pages)- Statement of Common Ownership (1 page)					
Respectfully submitted, Judy A. Betts Legal Assistant					
Confirmation Respectfully Requested					
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:	Liu, <i>et al.</i>	Docket No.:	TSM03-0649
Serial No.:	10/775,290	Art Unit:	2818
Filed:	January, 10, 2004	Examiner:	Calvin Lee
Title:	Spacer for a Split Gate Flash Memory Cell and a Memory Cell Employing the Same		

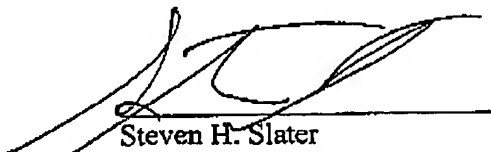
Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

STATEMENT OF COMMON OWNERSHIP

At the time the invention of Application Serial No. 10/775,290 was made, both U.S. Application Serial No. 10/775,290 and U.S. Patent Application Publication No. 2005/0136676 A1 were owned by, or subject to an obligation of assignment to, a common owner.

Respectfully submitted,

January 24, 2006



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